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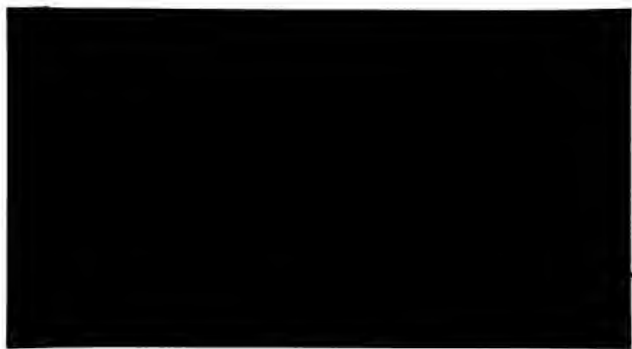
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AUDIT OF
STATEMENT OF FEDERAL LAND PAYMENTS
STATE OF MONTANA
October 1, 1981, through September 30, 1982



OFFICE OF THE LEGISLATIVE AUDITOR

STATE OF MONTANA
STATE CAPITOL • HELENA





AUDIT OF
STATEMENT OF FEDERAL LAND PAYMENTS
STATE OF MONTANA
October 1, 1981, through September 30, 1982

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STATE OF MONTANA

Office of the Legislative Auditor



ROBERT R. RINGWOOD
LEGISLATIVE AUDITOR

STATE CAPITOL
HELENA, MONTANA 59620
406/449-3122

DEPUTY LEGISLATIVE AUDITORS:

JAMES H. GILLET
FINANCIAL/COMPLIANCE AUDITS

SCOTT A. SEACAT
PERFORMANCE AUDITS

STAFF LEGAL COUNSEL

JOHN W. NORTHEY

AUG 8 1983

Honorable Ted Schwinden
Governor of Montana:

Transmitted herewith is our report resulting from our audit of the Statement of Federal Land Payments of the State of Montana for the period October 1, 1981, through September 30, 1982. This statement is required by federal law to be submitted to the U.S. Department of Interior, Bureau of Land Management, as a condition precedent to in lieu of tax payments to Montana counties.

Our report recommends no adjustments to the Statement of Federal Land Payments.

Sincerely,

A handwritten signature in cursive script that reads "Robert R. Ringwood".
Robert R. Ringwood
Legislative Auditor

STATE OF MONTANA

Office of the Legislative Auditor



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LEGISLATIVE AUDITOR

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STAFF LEGAL COUNSEL

JOHN W. NORTHEY

The Legislative Audit Committee
of the Montana State Legislature:


We have examined the Statement of Federal Land Payments of the State of Montana covering the period October 1, 1981, through September 30, 1982. This statement is required by federal law to be submitted to the Bureau of Land Management by the Governor. Our examination was made in accordance with generally accepted auditing standards; the Standards for Audit of Governmental Organizations, Programs, Activities, and Functions issued by the Comptroller General of the United States, as they apply to financial and compliance examinations; and the Audit Guide for Bureau of Land Management Payments in Lieu of Taxes Program prepared by the Office of the Inspector General, U.S. Department of the Interior and, accordingly, included such tests of the accounting records and other data, and such other auditing procedures as we considered necessary in the circumstances.

The statement was prepared on the basis of cash disbursements made by the State of Montana or paid directly by the federal government to and received by qualified local governmental subdivisions thereof during the period October 1, 1981, through September 30, 1982, under 31 U.S.C 1601, et. seq. This basis of reporting federal land payments is prescribed by U.S. Department

of the Interior Rules and Regulations (42 FR 1881.0-5), and is in accordance with the provisions of the October 16, 1978, Comptroller General of the United States (Decision B-167553), and as such the statement is not intended to be presented in conformity with generally accepted accounting principles. This report is intended solely for filing with governmental agencies and is not intended for any other purpose.

In our opinion, the accompanying Statement of Federal Land Payments presents fairly the payments made by the State of Montana or paid directly by the federal government to and received by qualified local governmental subdivisions thereof under 31 U.S.C. 1601, et. seq., in accordance with the regulatory requirements on the basis of accounting described in the preceding paragraph, which basis has been applied in a manner consistent with that of the preceding year.


Respectfully submitted,



James H. Gillett, CPA
Deputy Legislative Auditor

August 5, 1983

Approved:



Robert R. Ringwood
Legislative Auditor

LOCAL UNIT

271001001
PEAVERHEAD C

271002002
BIG HORN COU

271003003
BLAINE COUNT

271004004
BROADWATER C

271005005
CARBON COUNT

271006006
CARTER COUNT

271007007
CASCADE COUN

271008008
CHOUTEAU COU

271009009
CUSTER COUNT

271010010
DANIELS COUN

271011011
DAWSON COUNT

271012012
ANACONDA-DEE

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The amounts re
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in Montana. T

STATE (COMMONWEALTH) OF MONTANA
ADJUSTED STATEMENT OF FEDERAL LAND PAYMENTS
DURING THE PERIOD OCTOBER 1, 1981 THROUGH SEPTEMBER 30, 1982

OMB NO. 1004-0072
EXPIRES MARCH 31, 1985

LOCAL UNIT	FEDERAL AGENCY MAKING PAYMENT AND TYPE OF PAYMENT										REPORTED BY STATE	RECOMMENDED ADJUSTMENTS
	USFS NATIONAL FORESTS	USFS BANKHEAD- JONES	BLM MINERAL LEASING	BLM TAYLOR GRAZING SEC. 3	BLM TAYLOR GRAZING SEC. 15	BLM BANKHEAD- JONES	BLM SALE MATERIALS	FERC POWER SALES	FWS REFUGE REVENUE SHARING	TOTAL		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)			
271001001 PEAVERHEAD CO	134,600			5,064	29,702				24,800	194,166		
271002002 BIG HORN COUNT					2,737					2,737		
271003003 BLAINE COUNTY				4,375		84,812			1,511	90,698		
271004004 BROADWATER CO	12,312			934	680					13,926		
271005005 CARBON COUNTY	17,308			2,196	166					19,670		
271006006 CARTER COUNTY	4,809			8,964	26					13,799		
271007007 CASCADE COUNT	4,335				774				2,024	7,133		
271008008 CHOUTEAU COUNT	744			166	9,588				3,493	13,991		
271009009 CUSTER COUNTY				5,990		18,941				24,931		
271010010 DANIELS COUNT					335				425	760		
271011011 DAWSON COUNTY				1,180						1,180		
271012012 ANACONDA-DEER	13,877			60	166					14,103		

The accompanying notes
are an integral part of
the statement.

The amounts reported in columns 1, 4, and 5 are the amounts required by federal regulations to be deducted from the Payments In Lieu of Taxes and are not the total payments received in Montana. The accompanying notes provide further explanation of the amounts reported.

~~LOCAL UNIT~~

271013013
FALLON COUNTY |

271014014
FERGUS COUNTY |

271015015
FLATHEAD COUNJ |

271016016
GALLATIN COUNJ |

271017017
GARFIELD COJNJ |

271018018
GLACIER COUNTJ |

271019019
GOLDEN VALLEY |

271020020
GRANITE COUNTJ |

271021021
HILL COUNTY |

271022022
JEFFERSON COU.

271023023
JJDITH BASIN |

271024024
LAKE COUNTY

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STATE (COMMONWEALTH) OF MONTANA
ADJUSTED STATEMENT OF FEDERAL LAND PAYMENTS
DURING THE PERIOD OCTOBER 1, 1981 THROUGH SEPTEMBER 30, 1982

OMB NO. 1004-0072
EXPIRES MARCH 31, 1985

LOCAL UNIT	FEDERAL AGENCY MAKING PAYMENT AND TYPE OF PAYMENT									REPORTED BY STATE	RECOMMENDED ADJUSTMENTS
	USFS NATIONAL FORESTS	JSFS BANKHEAD- JONES	BLM MINERAL LEASING	BLM TAYLOR GRAZING SEC. 1	BLM SEC. 15	BLM BANKHEAD- JONES	BLM SALE MATERIALS	FERC POWER SALES	FWS REFUGE REVENUE SHARING		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	TOTAL	
271013013 FALLOV COUNTY				2,135		18,675				20,810	
271014014 FERGUS COUNTY	2,300			3,250	875	21,075			3,591	31,091	
271015015 FLATHEAD COUNT	1,305,416								15,349	1,320,765	
271016016 GALLATIN COUNT	30,872				368				657	31,897	
271017017 GARFIELD COJN				9,026					9,587	18,613	
271018018 GLACIER COUNT	695				180				117	992	
271019019 GOLDEN VALLEY	574			75	36				502	1,187	
271020020 GRANITE COUNT	95,645				1,799					97,444	
271021021 HILL COUNTY					1,011				8	1,019	
271022022 JEFFERSON COU	26,610			1,572						28,182	
271023023 JUDITH BASIN	7,204				800					8,004	
271024024 LAKE COUNTY	114,254								14,810	129,064	

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LOCAL UNIT

271025025
LEWIS AND CLA

271026026
LIBERTY COUNT

271027027
LINCOLN COUNT

271028028
MCCONE COUNTY

271029029
MADISON COUNT

271030030
MEAGHER COUNT

271031031
MINERAL COUNT

271032032
MISSOULA COUN

271033033
MUSSELSHELL C

271034034
PARK COUNTY

271035035
PETROLEUM COI

271036036
PHILLIPS COU

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STATE (COMMONWEALTH) OF MONTANA
ADJUSTED STATEMENT OF FEDERAL LAND PAYMENTS
DURING THE PERIOD OCTOBER 1, 1981 THROUGH SEPTEMBER 30, 1982

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EXPIRES MARCH 31, 1985

LOCAL UNIT	FEDERAL AGENCY MAKING PAYMENT AND TYPE OF PAYMENT										REPORTED BY STATE	RECOMMENDED ADJUSTMENTS
	USFS NATIONAL FORESTS	USFS BANKHEAD- JONES	BLM MINERAL LEASING	BLM TAYLOR GRAZING SEC. 3	BLM TAYLOR GRAZING SEC. 15	BLM BANKHEAD- JONES	BLM SALE MATERIALS	FERC POWER SALES	FWS REFUGE REVENUE SHARING	TOTAL		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)			
271025025 LEWIS AND CLAI	96,412			1	2,473					98,886		
271026026 LIBERTY COUNT					1,791					1,791		
271027027 LINCOLN COUNT	1,691,993									1,691,993		
271028028 MCCONE COUNTY				3,550					2,008	5,558		
271029029 MADISON COUNT	69,094			1,502	11,704				1,209	83,509		
271030030 MEAGHER COUNT	14,505				1,051					15,556		
271031031 MINERAL COUNT	220,354									220,354		
271032032 MISSOULA COUN	295,857				294					296,151		
271033033 MUSSELSHELL C				928	787	43,062			9,047	53,824		
271034034 PARK COUNTY	20,472				883					21,355		
271035035 PETROLEUM COU				3,216		44,616			2,519	50,351		
271036036 PHILLIPS COUN				10,480		143,395			13,859	167,734		

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---LOCAL UNIT---

271037037
PONDERA COUNTY

271038038
POWDER RIVER

271039039
POWELL COUNTY

271040040
PRAIRIE COUNTY

271041041
RAVALLI COUNTY

271042042
RICHLAND COUNTY

271043043
ROOSEVELT COUNTY

271044044
ROSEBUD COUNTY

271045045
SANDERS COUNTY

271046046
SHERIDAN COUNTY

271047047
BUTTE-SILVER

271048048
STILLWATER COUNTY

The accompanying
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STATE (COMMONWEALTH) OF MONTANA
ADJUSTED STATEMENT OF FEDERAL LAND PAYMENTS
DURING THE PERIOD OCTOBER 1, 1981 THROUGH SEPTEMBER 30, 1982

OMB NO. 1004-0072
EXPIRES MARCH 31, 1985

LOCAL UNIT	FEDERAL AGENCY MAKING PAYMENT AND TYPE OF PAYMENT									TOTAL	REPORTED BY STATE	RECOMMENDED ADJUSTMENTS
	USFS NATIONAL FORESTS	USFS BANKHEAD- JONES	BLM MINERAL LEASING	BLM TAYLOR GRAZING SEC. 3	BLM TAYLOR GRAZING SEC. 15	BLM BANKHEAD- JONES	BLM SALE MATERIALS	FERC POWER SALES	FWS REFUGE REVENUE SHARING			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)			
271037037 PONDERA COUNT	2,583				97					2,680		
271038038 POWDER RIVER	18,309			4,492	116					22,917		
271039039 POWELL COUNTY	248,175				1,346				803	250,324		
271040040 PRAIRIE COUNT				7,838		105,227				113,065		
271041041 RAVALLI COUNT	429,894								12,929	442,823		
271042042 RICHLAND COUNT					6,159					6,159		
271043043 ROOSEVELT COU					551				2,177	2,728		
271044044 ROSEBUD COUNT	5,155			2,657	6,903					14,715		
271045045 SANDERS COUNT	458,927								6,473	465,400		
271046046 SHERIDAN COUNT					35				23,401	23,436		
271047047 BUTTE-SILVER	12,043			670						12,713		
271048048 STILLWATER COI	10,022				514				1,332	11,868		

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LOCAL UNIT

271049049
SWEET GRASS C

271050050
TETON COUNTY I

271051051
TOOLE COUNTY I

271052052
TREASURE COUN

271053053
VALLEY COUNTY

271054054
WHEATLAND COU

271055055
WIBAUX COUNTY

271056056
YELLOWSTONE C

- INCLUDES P
ACT APPLIC

TOTALS

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STATE (COMMONWEALTH) OF MONTANA
ADJUSTED STATEMENT OF FEDERAL LAND PAYMENTS
DURING THE PERIOD OCTOBER 1, 1981 THROUGH SEPTEMBER 30, 1982

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EXPIRES MARCH 31, 1985

LOCAL UNIT	FEDERAL AGENCY MAKING PAYMENT AND TYPE OF PAYMENT									TOTAL	REPORTED BY STATE	RECOMMENDED ADJUSTMENTS
	USFS NATIONAL FORESTS	USFS BANKHEAD- JONES	BLM MINERAL LEASING	BLM TAYLOR SEC.	BLM GRAZING SEC.	BLM BANKHEAD- JONES	BLM SALT MATERIALS	FERC POWER SALES	FWS REFUGE REVENUE SHARING			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)			
271049049 SWEET GRASS C	14,753				1,530					16,283		
271050050 TETON COUNTY	5,138				702				460	6,300		
271051051 TOOLE COUNTY					2,696				5,897	8,593		
271052052 TREASURE COUN					990					990		
271053053 VALLEY COUNTY				9,687	6	91,404			4,998	106,095		
271054054 WHEATLAND COU	1,243			4	243					1,490		
271055055 WIBAUX COUNTY					2,963					2,963		
271056056 YELLOWSTONE C				770	507	15,966			365	17,608		

* INCLUDES PAYMENTS UNDER ACT OF 5/23/08 FOR 40 STATES SUPERIOR NATIONAL FOREST APPLICABLE FOR ONLY MINNESOTA AND THE ENABLING ACT APPLICABLE ONLY TO ARIZONA AND NEW MEXICO

TOTALS	5,386,484			90,782	93,584	587,173			164,351	6,322,374	ENCLOSURE 9
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The accompanying notes
are an integral part of
the statement.

The amounts reported in columns 1, 4, and 5 are the amounts required by federal regulations to be deducted from the Payments In Lieu of Taxes and are not the total payments received in Montana. The accompanying notes provide further explanation of the amounts reported.

FOOTNOTES TO STATEMENT OF FEDERAL LAND PAYMENTS

October 1, 1981, through September 30, 1982

(1) BASIS OF ACCOUNTING

This statement was prepared on the basis of cash disbursements made by the State of Montana or paid directly by the federal government to and received by qualified local government subdivisions thereof during the period October 1, 1981, through September 30, 1982, under 31 U.S.C. 1601, et. seq.

(2) USFS ACT 5/23/08 NATIONAL FORESTS

Section 17-3-213 of the Montana Code Annotated (MCA) requires that a county receiving funds under this act distribute one-third of the amount received to their Common School Fund and the remaining two-thirds to the County Road Fund. Figures shown are the County Road Fund Distribution. Distribution advice obtained from the Treasury Division, Montana Department of Administration.

During the period October 1, 1980 through September 30, 1981, the State overpaid National Forest proceeds to Park County in the amount of \$20,419, and underpaid Lincoln, Jefferson, and Silver Bow Counties \$17,326, \$2,350, and \$743, respectively. The State rectified these allocations of proceeds during the period October 1, 1981 through September 30, 1982, by underpaying Park County in the amount of \$20,419, and overpaying Lincoln, Jefferson, and Silver Bow Counties \$17,326, \$2,350, and \$743, respectively. The statement of Federal Land Payments reflects the actual distributions made to the counties during the period October 1, 1981, through September 30, 1982.

(3) USFS 7 USC 1012 ACT BANKHEAD-JONES

Not applicable to Montana counties.

(4) BLM ACT 2/25/20 MINERAL LEASING

Not distributed to Montana counties. Receipts from this source are distributed as follows:

(a) 62½ percent State Equalization Aid to public schools (section 20-9-343, MCA).

(b) 37½ percent to State Highway Account in the Earmarked Revenue Fund (section 17-3-201, MCA).

(5) BLM 43 USC 3151 SECTION 3 GRAZING

Section 17-3-222 of the Montana Code Annotated requires that counties receiving funds under this act distribute one-half of the amount received to the Common School Fund and the remaining one-half to the County General Fund. Figures shown are the County General Fund. Distribution advice obtained from the Treasury Division, Montana Department of Administration.

(6) BLM 43 USC 3151 SECTION 15 GRAZING

Section 17-3-222 of the Montana Code Annotated requires that counties receiving funds under this act distribute one-half of the amount received to the Common School Fund and the remaining one-half to the County General Fund. Figures shown are the County General Fund. Distribution advice obtained from the Treasury Division, Montana State Department of Administration.

(7) BLM 7 USC 1012 BANKHEAD-JONES

Payments are made directly to counties. Total amount is distributed between the County Road Fund or schools at the discretion of the county commissioners. Distribution advice obtained from the Billings area office of the Bureau of Land Management.

(8) BLM 30 USC 603 SALE MATERIALS

Not distributed to counties. Receipts from this source are included in the net proceeds which go to the Department of State Lands and are credited to that agency's Interest and Income Account in the Federal and Private Revenue Fund.

(9) FERC POWER SALES

Not applicable to Montana counties.

(10) FWS REFUGE REVENUE SHARING ACT

Distributed annually to qualifying counties by the U.S. Department of the Interior, Fish and Wildlife Service. Distribution advice obtained from the Denver area office of the Fish and Wildlife Service.

